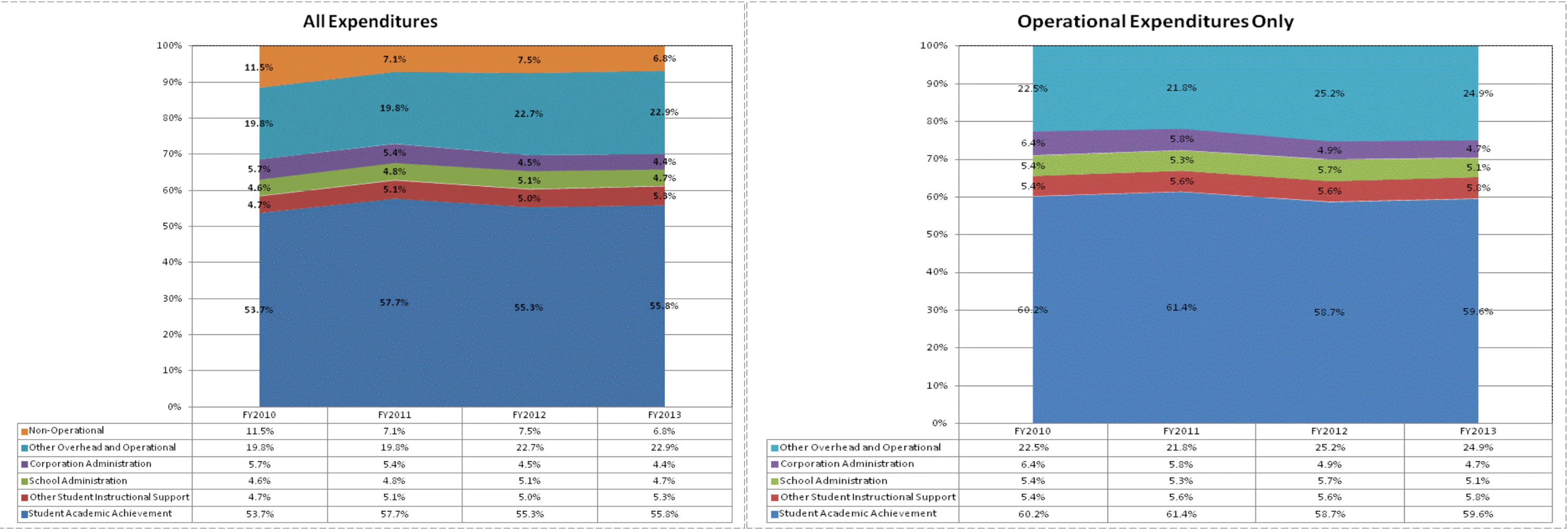


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Gary Community School Corp (4690)

Gary Community School Corp (4690)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$102,665,653	52.1%	\$97,040,063	55.2%	\$86,579,043	55.3%	\$65,825,766	55.8%
Student Instructional Support	\$18,594,537	9.4%	\$18,851,493	10.7%	\$15,820,796	10.1%	\$11,804,776	10.0%
Overhead and Operational	\$54,799,322	27.8%	\$48,302,559	27.5%	\$42,473,754	27.1%	\$32,185,713	27.3%
Nonoperational	\$21,080,303	10.7%	\$11,613,351	6.6%	\$11,688,572	7.5%	\$8,053,130	6.8%
Grand Total	\$197,139,814		\$175,807,466		\$156,562,165		\$117,869,385	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	61.5%	65.9%	65.4%	65.9%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Gary Community School Corp (4690)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$91,354	\$509,249	\$981,361	\$538,576	490%	6%	-45%
11100 Regular Programs; Elementary	\$27,145,515	\$34,190,148	\$29,430,234	\$25,243,779	-7%	-26%	-14%
11200 Regular Programs; Middle/Junior High	\$6,065,066	\$7,526,494	\$4,916,244	\$3,251,598	-46%	-57%	-34%
11300 Regular Programs; High School	\$13,531,726	\$18,587,152	\$18,592,478	\$13,793,955	2%	-26%	-26%
11430 Vocational Education; Distributive Education	\$196,295	\$110,724	\$148,190	\$131,537	-33%	19%	-11%
11440 Vocational Education; Health Occupations	\$119,996	\$167,049	\$187,914	\$162,979	36%	-2%	-13%
11450 Vocational Education; Consumer and Homemaking	\$181,494	\$117,826	\$88,124	\$92,307	-49%	-22%	5%
11460 Vocational Education; Occupational Home Economics	\$36,179	\$58,295	\$64,780	\$60,084	66%	3%	-7%
11470 Vocational Education; Business Education	\$69,832	\$84,776	\$89,843	\$88,821	27%	5%	-1%
11480 Vocational Education; Industrial Education A	\$657,440	\$1,091,226	\$1,090,244	\$905,702	38%	-17%	-17%
11510 Vocational Education; Cooperative Education	\$22,648	\$0	\$0	\$0	-100%	N/A	N/A
11590 Other Vocational Education Programs	\$743,681	\$895,527	\$727,160	\$451,107	-39%	-50%	-38%
12150 Gifted And Talented; High Ability Student Programs	\$64,975	\$133,697	\$75,079	\$50,744	-22%	-62%	-32%
12210 Mental Disabilities; Mild Mental Disabilities	\$3,318,451	\$4,794,678	\$3,592,265	\$2,994,711	-10%	-38%	-17%
12220 Mental Disabilities; Moderate Mental Disabilities	\$1,647,557	\$1,836,867	\$1,486,423	\$1,529,764	-7%	-17%	3%
12230 Mental Disabilities; Severe Mental Disabilities	\$259,061	\$808,776	\$285,735	\$224,365	-13%	-72%	-21%
12310 Physical Impairment; Orthopedic Impairment	\$3,163,695	\$106,291	\$115,517	\$105,783	-97%	0%	-8%
12320 Physical Impairment; Multiple Disabilities	\$63,056	\$4,312	\$16,194	\$4,458	-93%	3%	-72%
12330 Physical Impairment; Visual Impairment	\$266,958	\$406,528	\$486,834	\$489,367	83%	20%	1%
12340 Physical Impairment; Hearing Impairment	\$183,995	\$235,497	\$251,439	\$217,521	18%	-8%	-13%
12350 Physical Impairment; Homebound	\$300,610	\$301,252	\$559,583	\$137,846	-54%	-54%	-75%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$2,280,839	\$3,193,017	\$2,865,251	\$2,652,560	16%	-17%	-7%
12510 Culturally Different; Communication Disorders	\$731,800	\$876,497	\$789,298	\$656,665	-10%	-25%	-17%
12520 Culturally Different; Compensatory	\$340,693	\$211,757	\$118,027	\$86,671	-75%	-59%	-27%
12610 Learning Disability	\$2,258,451	\$2,820,030	\$2,106,315	\$1,734,250	-23%	-39%	-18%
12810 Special Education Preschool	\$0	\$0	\$295,727	\$301,468	N/A	N/A	2%
12900 Other Special Programs	\$1,268,830	\$5,023,949	\$5,672,376	\$3,116,796	146%	-38%	-45%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$515,299	\$576,793	\$743,879	\$258,999	-50%	-55%	-65%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$573,363	\$848,096	\$90,737	\$8,905	-98%	-99%	-90%
13300 Adult/Continuing Education Programs; Occupational Programs	\$159,527	\$163,713	\$82,729	\$46,613	-71%	-72%	-44%
14100 Summer School Programs; Elementary	\$51,853	\$65,924	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$209,467	\$324,525	\$5,595	\$0	-100%	-100%	-100%
16100 Remediation Testing	\$163,960	\$179,321	\$100,082	\$90,150	-45%	-50%	-10%
16200 Preventive Remediation	\$390,584	\$664,588	\$243,935	\$13,164	-97%	-98%	-95%
22110 Improvement of Instruction; Service Area Direction	\$1,164,514	\$1,611,576	\$983,537	\$622,477	-47%	-61%	-37%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$319,038	\$55,521	\$68,365	\$0	-100%	-100%	-100%
22130 Improvement of Instruction; Instructional Staff Training	\$2,105,729	\$2,150,803	\$3,598,458	\$3,292,952	56%	53%	-8%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$2,792	\$2,713	\$0	N/A	-100%	-100%
22210 Library/Media Services; Service Area Direction	\$618,968	\$820,108	\$509,292	\$376,393	-39%	-54%	-26%
22220 Library/Media Services; School Library	\$1,888,375	\$2,701,552	\$1,937,873	\$1,489,747	-21%	-45%	-23%
22230 Library/Media Services; Audiovisual	\$127,887	\$251,523	\$81,579	\$33,901	-73%	-87%	-58%
22250 Library/Media Services; Computer Assisted Instruction Services	\$1,848,201	\$336,630	\$94,512	\$103,923	-94%	-69%	10%
22290 Library/Media Services; Other Educational Media Services	\$38,360	\$25,336	\$0	\$0	-100%	-100%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$125,565	\$0	N/A	N/A	-100%
22900 Other Support Service, Instructional Staff	\$0	\$285,853	\$523,333	\$359,518	N/A	26%	-31%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$216,742	\$77,510	\$86	\$0	-100%	-100%	-100%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$2,220,780	\$1,806,286	\$2,243,349	\$105,612	-95%	-94%	-95%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$110,785	\$0	N/A	N/A	-100%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data   July 2012 - June 2013**  
**Gary Community School Corp (4690)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26497 2007 Account Code - Teachers Retirement Fund	\$3,813,454	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$81,436,297</b>	<b>\$97,040,063</b>	<b>\$86,579,043</b>	<b>\$65,825,766</b>	<b>-19%</b>	<b>-32%</b>	<b>-24%</b>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$219,826	\$274,335	\$160,716	\$244,959	11%	-11%	52%
21130 Attendance and Social Work Services; Social Work Services	\$2,453,799	\$3,450,205	\$2,620,314	\$1,787,557	-27%	-48%	-32%
21220 Guidance Services; Counseling Services	\$1,588,464	\$2,205,488	\$1,566,368	\$1,318,575	-17%	-40%	-16%
21310 Health Services; Service Area Direction	\$369,980	\$360,120	\$463,542	\$77,603	-79%	-78%	-83%
21320 Health Services; Medical Services	\$39,618	\$28,958	\$13,752	\$13,841	-65%	-52%	1%
21340 Health Services; Nurse Services	\$1,393,269	\$1,992,788	\$1,388,979	\$1,077,542	-23%	-46%	-22%
21390 Health Services; Other Health Services	\$89,151	\$8,318	\$11,863	\$2,952	-97%	-65%	-75%
21410 Psychological Services; Service Area Direction	\$43,386	\$45,499	\$98,060	\$127,839	195%	181%	30%
21420 Psychological Testing	\$531,416	\$666,830	\$472,313	\$360,910	-32%	-46%	-24%
21530 Speech Pathology and Audiology Services; Audiology Services	\$21,396	\$34,623	\$44,392	\$41,445	94%	20%	-7%
21810 Special Education Administration; Service Area Direction	\$235,552	\$263,675	\$259,744	\$235,054	0%	-11%	-10%
21990 Other Support Services, Students; Other Student Services	\$67,238	\$114,113	\$718,175	\$1,011,842	> 500%	> 500%	41%
24100 Office of The Principal	\$6,347,326	\$8,687,595	\$7,444,368	\$5,200,405	-18%	-40%	-30%
24900 Other Support Services, School Administration	\$953,872	\$718,946	\$558,211	\$304,251	-68%	-58%	-45%
<b>Student Instructional Support Total</b>	<b>\$14,354,295</b>	<b>\$18,851,493</b>	<b>\$15,820,796</b>	<b>\$11,804,776</b>	<b>-18%</b>	<b>-37%</b>	<b>-25%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$176,421	\$260,855	\$259,985	\$211,964	20%	-19%	-18%
23150 Board of Education; Legal Services	\$408,555	\$606,775	\$461,399	\$385,167	-6%	-37%	-17%
23160 Board of Education; Promotion Expenses	\$14,761	\$7,163	\$6,007	\$1,982	-87%	-72%	-67%
23210 Executive Administration; Office of The Superintendent	\$287,549	\$359,980	\$384,424	\$439,503	53%	22%	14%
23220 Executive Administration; Community Relations	\$9,685	\$2,069	\$129	\$0	-100%	-100%	-100%
23290 Executive Administration; Other Executive Administration Services	\$648,828	\$865,992	\$604,186	\$350,217	-46%	-60%	-42%
25110 Fiscal Services; Office of The Business Manager	\$730,079	\$776,600	\$657,981	\$488,133	-33%	-37%	-26%
25150 Fiscal Services; Payroll Services	\$291,146	\$387,709	\$463,562	\$311,163	7%	-20%	-33%
25160 Fiscal Services; Financial Accounting	\$173,335	\$263,750	\$217,780	\$173,695	0%	-34%	-20%
25170 Fiscal Services; Internal Auditing	\$69,994	\$100,505	\$16,686	\$0	-100%	-100%	-100%
25191 Other Fiscal Services; Refund of Revenue	\$286,880	\$305,802	\$328,431	\$111,766	-61%	-63%	-66%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$712,605	\$493,723	\$313,982	\$156,911	-78%	-68%	-50%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$494,259	\$19,863	-\$3,176	\$144,138	-71%	> 500%	N/A
25300 Printing, Publishing, and Duplicating Services	\$142,035	\$163,796	\$165,367	\$92,723	-35%	-43%	-44%
25400 Planning, Research, Development and Evaluation	\$358,818	\$543,498	\$471,982	\$301,195	-16%	-45%	-36%
25600 Public Information Services	\$199,787	\$444,184	\$462,276	\$337,084	69%	-24%	-27%
25710 Personnel Services; Supervision of Personnel Services	\$184,239	\$143,881	\$57,662	\$124,357	-33%	-14%	116%
25720 Personnel Services; Recruitment and Placement	\$254,770	\$635,975	\$618,820	\$432,764	70%	-32%	-30%
25740 Personnel Services; Noninstructional Personnel Training	\$573,866	\$492,518	\$244,844	\$141,676	-75%	-71%	-42%
25890 Other Technology Services	\$1,103,391	\$1,379,175	\$1,058,494	\$562,823	-49%	-59%	-47%
25940 Settlements	\$1,048,065	\$671,903	\$44,698	\$83,403	-92%	-88%	87%
25950 Other Assessments	\$0	\$101,566	\$0	\$44,742	N/A	-56%	N/A
25990 Other Support Services, Central	\$146,978	\$97,168	\$166,381	\$245,977	67%	153%	48%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$388,568	\$451,466	\$450,593	\$339,225	-13%	-25%	-25%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$22,679,211	\$17,343,756	\$12,440,565	\$11,148,624	-51%	-36%	-10%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$241,081	\$291,601	\$266,476	\$290,500	20%	0%	9%
26499 2007 Account Code - Other	\$75,000	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$48,413	\$7,516	\$3,588	\$4,909	-90%	-35%	37%
26600 Operation and Maintenance of Plant Services; Security Services	\$1,888,208	\$2,289,886	\$1,524,878	\$1,307,568	-31%	-43%	-14%
26700 Operation and Maintenance of Plant Services; Insurance	\$1,247,053	\$1,334,054	\$1,270,867	\$1,627,322	30%	22%	28%

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Gary Community School Corp (4690)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$50,400	\$43,916	\$0	\$0	-100%	-100%	N/A
27010 Student Transportation; Service Area Direction	\$53,949	\$166,651	\$177,313	\$180,225	234%	8%	2%
27100 Student Transportation; Vehicle Operation	\$43,013	\$95,100	\$172,486	\$168,837	293%	78%	-2%
27200 Student Transportation; Monitoring Services	\$1,017,722	\$1,183,022	\$1,251,673	\$777,680	-24%	-34%	-38%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$70	\$2,931	\$0	\$1,057	> 500%	-64%	N/A
27700 Student Transportation; Contracted Transportation Services	\$9,085,431	\$10,497,257	\$11,869,302	\$6,291,051	-31%	-40%	-47%
31100 Food Services Operations; Service Area Direction	\$0	\$3,131,410	\$3,301,399	\$2,987,381	N/A	-5%	-10%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,713,805	\$2,140,041	\$2,584,228	\$1,849,078	8%	-14%	-28%
31300 Food Services Operations; Food Delivery	\$31,088	\$47,636	\$44,786	\$41,026	32%	-14%	-8%
31400 Food Services Operations; Food Purchases	\$2,424,839	\$122,977	\$86,360	\$20,682	-99%	-83%	-76%
31900 Other Food Services	\$32,303	\$28,890	\$27,340	\$9,167	-72%	-68%	-66%
Overhead and Operational Total	\$49,336,198	\$48,302,559	\$42,473,754	\$32,185,713	-35%	-33%	-24%
Nonoperational							
33300 Civic Services	\$291,747	\$326,678	\$354,677	\$232,404	-20%	-29%	-34%
33990 Other Community Services; Other	\$352,301	\$459,277	\$415,547	\$386,427	10%	-16%	-7%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$1,630	\$0	\$12,800	N/A	> 500%	N/A
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$23,779	\$0	\$0	N/A	-100%	N/A
45100 Building Acquisition, Construction and Improvements	\$12,655,919	\$2,505,982	\$1,301,399	\$671,914	-95%	-73%	-48%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$2,600,376	\$2,884,599	\$1,839,779	N/A	-29%	-36%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$8,144	\$0	\$0	N/A	-100%	N/A
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$773,449	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$0	\$64,802	\$0	\$0	N/A	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$1,046,666	\$2,178,630	\$1,834,332	\$1,968,500	88%	-10%	7%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$685,509	\$482,326	N/A	N/A	-30%
52200 Debt Services; Interest on Debt; Temporary Loans	\$1,144,547	\$606,289	\$259,348	\$188,486	-84%	-69%	-27%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$437,368	\$0	\$0	\$0	-100%	N/A	N/A
54200 Common School Fund; Principal	\$4,244,460	\$2,471,567	\$3,110,218	\$1,550,185	-63%	-37%	-50%
54250 Common School Fund; Interest	\$0	\$366,197	\$842,944	\$719,709	N/A	97%	-15%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$600	N/A	N/A	N/A
Nonoperational Total	\$20,946,457	\$11,613,351	\$11,688,572	\$8,053,130	-62%	-31%	-31%
Prorated By Fund							
26491 2007 Account Code - PERF	\$1,914,158	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$7,464,396	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$866,236	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$19,527,489	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,294,288	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$31,066,568	\$0	\$0	\$0	N/A	N/A	N/A